

04 NCAC 24D .1002 is proposed for amendment as follows:

04 NCAC 24D .1002 DIVISION'S OBLIGATIONS

(a) DES shall review the employing unit's request to review and redetermine its tax rate and all available facts, and shall issue a written ruling. The ruling shall be mailed to the employing unit's address as set forth in 04 NCAC 24A .0103 and include the following:

- (1) whether the application was granted or denied;
- (2) the applicable legal authority, with specific citations, for the ruling;
- (3) the mailing date of the notice;
- (4) a statement containing the employer's right to appeal the notice; and
- (5) the time period within which an appeal may be filed.

(b) The employing unit may file ~~an~~ a written appeal of the ruling and request a hearing.

- (1) The appeal shall be filed with DES's Tax Administration Section within 30 days of the mailing date of the redetermination ruling pursuant to 04 NCAC 24A .0104(o).
- (2) Hearings requested pursuant to this Section shall be conducted as set forth in 04 NCAC 24F .0303.

History Note: Authority G.S. 96-4; 96-9.2;

Eff. July 1, 2015;

Amended Eff. July 1, 2018;

Amended Eff. August 1, 2020.